

**Exhibit B****Summary of Hours and Fees by Matter Category**

<b>Code</b>	<b>Matter Category</b>	<b>Hours</b>	<b>Fees</b>
1.1	Chapter 11 Process / Case Management	109.2	\$ 85,899.00
1.2	Communication & Meetings with Interested Parties	222.7	215,866.00
1.3	Communication with Regulatory Parties	-	-
1.4	U.S. Trustee / Court Reporting Requirements	-	-
1.5	Forensic Analysis	2,657.0	1,947,430.50
1.6	Document Review	52.2	47,271.50
1.7	Interviews	-	-
1.8	Public Data & Research	22.8	24,975.50
1.9	Claims Process	-	-
1.10	eDiscovery	17.0	13,685.00
1.11	Reporting & Presentation of Findings	84.9	73,633.50
1.12	Preparation for / Attend Court Hearings	0.9	526.50
1.13	Retention Applications & Relationship Disclosures	45.2	22,182.00
1.14	Fee Statements & Fee Applications	606.5	335,488.00
1.15	Financial Statement Reconstruction	12,198.6	9,154,317.50
1.16	Special Investigations	1,485.2	1,045,230.50
1.17	Solvency Analysis	121.5	88,684.50
1.31	Travel Time	682.3	255,429.25
	<b>Total Hours and Fees By Matter Category</b>	<b>18,306.0</b>	<b>\$ 13,310,619.25</b>